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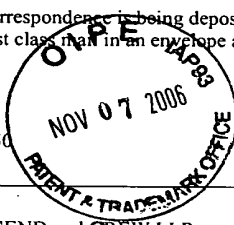
Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

On November 3, 2006

TOWNSEND and TOWNSEND and CREW LLP

By:

Sharyl Brown



PATENT
Attorney Docket No.: 16869G-101700US
Client Ref. No.: 340300232US01

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of:

Koichi Nishioka et al.

Application No.: 10/804,564

Filed: March 18, 2004

For: MAGNETORESISTIVE HEAD
AND MANUFACTURING METHOD
THEREOF

Customer No.: 20350

Confirmation No. 7073

Examiner: William Joseph Klimowicz

Technology Center/Art Unit: 2627

RESPONSE TO OFFICE ACTION
Mailed August 7, 2006

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In response to the Office Action mailed August 7, 2006, please enter the following amendments and remarks:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 9 of this paper.